

Liquidation Value Analysis

EXHIBIT B

Case Numb. #18-03190

Debtor: Jesus Morales Miranda and Dorcas Nazario Rivera

<u>Real Property</u>	<u>Value</u>	<u>Forced sale</u>	<u>Liens</u>	<u>Net Equity</u>	<u>Debtor's %</u>	<u>Net Equity to</u>	<u>Exemption Used</u>	<u>Exemption</u>	<u>Sale Related</u>		<u>Liquidation</u>
		<u>value (90 days)</u>			<u>Interest</u>	<u>Estate</u>		<u>Amount Claimed</u>	<u>Equity Avail. For Admin.</u>	<u>Expense at 10.00%</u>	
Carr. #664 KM 1.5 Bo Magueyes	\$ 245,000.00	\$ 183,750.00	\$ 245,000.00	\$ -	100%	\$ -	PRLA @ 385 (Hogar Seguro)	0	\$ -	\$ -	\$ -
Ave. Los Rosales - #208	\$ 95,000.00	\$ 71,250.00	\$ 95,000.00								
Bo. Sabana Hoyos - Sector Manantiales	\$ 132,000.00	\$ 99,000.00	\$ 132,000.00								
Ave. Los Rosales - Parcela #26	\$ 160,000.00	\$ 120,000.00	\$ 160,000.00	\$ -	100%	\$ -		\$ -	\$ -	\$ -	\$ -
Calle Almendar #109	\$ 80,000.00	\$ 60,000.00	\$ 80,000.00	\$ -	100%	\$ -		\$ -	\$ -	\$ -	\$ -

<u>Personal Property</u>	<u>Value</u>	<u>Forced sale</u>	<u>Liens</u>	<u>Net Equity</u>	<u>Debtor's %</u>	<u>Net Equity to</u>	<u>Exemption Being Used</u>	<u>Exemption</u>	<u>Sale Related</u>		<u>Liquidation</u>
		<u>value - 70% (90 days)</u>			<u>Ownership Interest</u>	<u>Estate</u>		<u>Amount Claimed</u>	<u>Net Equity</u>	<u>Expense at 10.00%</u>	
2012 Highlander	\$ 15,000.00	\$ 10,500.00	\$ 6,015.19	\$ 4,484.81	100%	\$ 4,484.81	522(d)(2)	\$ 3,775.00	\$ 709.81	\$ 1,050.00	\$ -
2002 Ford	\$ 13,000.00	\$ 9,100.00	\$ -	\$ 9,100.00	100%	\$ 9,100.00	522(d)(5)	\$ 1,690.00	\$ 7,410.00	\$ 910.00	\$ 6,500.00
1994 Ford 450	\$ 6,500.00	\$ 4,550.00	\$ -	\$ 4,550.00	100%	\$ 4,550.00	(d)(2)	\$ 3,775.00	\$ 775.00	\$ 455.00	\$ 320.00
1999 Ford 450	\$ 10,000.00	\$ 7,000.00	\$ -	\$ 7,000.00	100%	\$ 7,000.00	(d)(6)	\$ 4,750.00	\$ 2,250.00	\$ 700.00	\$ 1,550.00
Household Goods	\$ 20,000.00	\$ 14,000.00	\$ -	\$ 14,000.00	100%	\$ 14,000.00	(d)(3)	\$ 20,000.00	\$ (6,000.00)	\$ 1,400.00	\$ -
Electronics	\$ 1,500.00	\$ 1,050.00	\$ -	\$ 1,050.00	100%	\$ 1,050.00	(d)(3)	\$ 1,500.00	\$ (450.00)	\$ 105.00	\$ -
Clothing	\$ 1,000.00	\$ 700.00	\$ -	\$ 700.00	100%	\$ 700.00	(d)(3)	\$ 1,000.00	\$ (300.00)	\$ 70.00	\$ -
Jewelry	\$ 5,200.00	\$ 3,640.00	\$ -	\$ 3,640.00	100%	\$ 3,640.00	(d)(4)	\$ 2,700.00	\$ 940.00	\$ 364.00	\$ 576.00
Cash	\$ 800.00	\$ 560.00	\$ -	\$ 560.00	100%	\$ 560.00	(d)(5)	\$ 800.00	\$ (240.00)	\$ 56.00	\$ -
BPPR Account	\$ 10.00	\$ 7.00	\$ -	\$ 7.00	100%	\$ 7.00	(d)(5)	\$ 10.00	\$ (3.00)	\$ 0.70	\$ -
Coop Stocks	\$ 2,000.00	\$ 1,400.00	\$ 15,975.00	\$ (14,575.00)	100%	\$ (14,575.00)		\$ -	\$ (14,575.00)	\$ 140.00	\$ -
2002 Huyandai Finger	\$ 12,500.00	\$ 8,750.00	\$ -	\$ 8,750.00	100%	\$ 8,750.00		\$ -	\$ 8,750.00	\$ 875.00	\$ 7,875.00
Inventory	\$ 16,432.06	\$ 11,502.44	\$ -	\$ 11,502.44	100%	\$ 11,502.44		\$ -	\$ 11,502.44	\$ 1,150.24	\$ 10,352.20

Case Liquidation Value

\$ 27,173.20

Chapter 7 Trustee's Liquidating Fees

\$ 3,467.32

Net Liquidation Value to Estate Prior to Admin Expenses

\$ 23,705.88

I. Projected Administrative Expenses

Attorney Fees

\$ 10,000.00

Accountant

\$ 2,500.00

Total Admin Expenses

\$ 12,500.00

\$ 12,500.00

Estimated Funds Available for Unsecured Creditors

\$ 11,205.88